the image is split into a plurality of maximum coding units including the maximum coding unit,

the maximum coding unit is hierarchically split into the at least one coding unit of depths,

a coding unit of a current depth is one of square data unit split from a coding unit of an upper depth,

when the split information indicates a split for the current depth, the coding unit of the current depth is split into four coding units of a lower depth, independently from neighboring coding units, and

when the split information indicates a non-split for the current depth, a coding unit of the current depth is split into one or more prediction units, and the current block is a prediction unit.

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